Dependent Care Flexible Spending Account (DCFSA) Eligible/Ineligible Expenses

For complete details of the allowable expenses and to make sure your situation and the type of care being provided meet the IRS regulations, refer to IRS publication 503 - Child and Dependent Care Expenses and contact the IRS or your tax advisor. The following is a partial list of eligible and ineligible expenses:

**Eligible Dependent/Child Care Expenses:**
- Fees paid to a child care center or daycare camp that complies with all applicable state and local regulations if providing care for more than six children;
- Full amount paid to a nursery school, even though the cost may include lunch and education services;
- Fees paid to a babysitter in or outside your home;
- Fees paid to a relative who provides dependent care services, other than your spouse, your child under age 19, or a dependent you claim for federal income tax purposes;
- Fees paid to a housekeeper or cook who is also responsible for providing care for an eligible dependent;
- Fees paid to a nurse or home health care agency for care for your spouse or legal dependent who is physically or mentally incapable of self-care and meets the definition of dependent according to Internal Revenue Code (Section 152); and/or
- Legally mandated amounts paid on behalf of the provider - Social Security (FICA), federal (FUTA) and state (SUTA) unemployment taxes.

**Partial List of Ineligible Dependent/Child Care Expenses:**
- Food, clothing, and education;
- Transportation to and from the place where dependent care services are provided;
- Fees paid for a child care center that provides care for more than six children but does not comply with all applicable laws;
- Expenses for which a federal child care tax credit is taken or which are claimed under the Health Care Flexible Spending Account;
- Search fees for a dependent care provider;
- Babysitting that is not work-related;
- Daycare provided by relative/dependent who is under age 19;
- Long term care services; and/or
- Overnight camp